

OAK HARBOR SCHOOL DISTRICT No. 201
Island County, Washington
September 1, 1994 Through August 31, 1995

Schedule Of Findings

1. Controls Over Enrollment Reporting Should Be Improved

The district does not have an adequate internal control system to ensure that full-time equivalents (FTEs) are accurately reported on Form P223 (Monthly School District Enrollment) submitted to the Superintendent of Public Instruction (SPI). Our review of enrollment reporting revealed that the district overstated the report P223 by 8.6 FTEs over the fiscal year.

WAC 392-121-136 states in part:

(1) . . . no student, including a student enrolled in more than one school district, shall be counted as more than one full-time equivalent student on any count date

The students reported as more than one full-time equivalent student, were enrolled in the Oak Harbor High School as well as the Outreach High School. Reporting errors were due to a lack of review by district officials for students enrolled in both schools.

The Enrollment Reports are an integral part of the state funding formula for school districts. If these reports are not submitted accurately, SPI cannot distribute basic and special education funds in accordance with legislative intent and requirements.

We recommend that district officials improve the controls associated with enrollment reporting.

We further recommend that the district resubmit correct P223 reports to SPI.

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Schedule Of Federal Findings

1. Oak Harbor School District Officials Should Comply With Handicapped Program And Impact Aid Program Requirements For Timely Individualized Education Programs

Our audit of the handicapped program (CFDA 84.027) and the Impact Aid Program (CFDA 84.041) operated by Oak Harbor School District officials noted that of the 15 handicapped program student participant files tested, two participants did not have current individualized education programs (IEP).

Title 34 of the CFR, Part 300.341 states in part:

(a) Public Agencies. The SEA (state education authority) shall ensure that each public agency develops and implements an IEP for each of its handicapped children . . .

. . . The individual education program for each child must include . . . (e) Appropriate objective criteria and evaluation procedures and schedules for determining, on at least an annual basis, whether the short term instructional objectives are achieved.

Title 34 of the CFR, Part 222.72 states in part:

. . . The district shall have in effect a written individualized education program.

It appears that the special education department was not aware of the importance of completing the IEP within federal and state time requirements.

Students are required to have an annual IEP to ensure program eligibility. Student eligibility for the program is jeopardized when district officials neglect to prepare IEPs within the required time frame. Failure to prepare these programs could result in ineligible individuals receiving benefits under the program, the district being required to repay funds spent on ineligible individuals, and the loss of future Handicap and Impact Aid funding. Due to the nature of the program, we were unable to establish the amount of costs associated with the exceptions noted.

We recommend district officials perform and prepare the required IEPs in a timely manner.